

Of Counsel:  
RICHARDS & LUKE

MICHELE-LYNN E. LUKE 5332-0  
2700 Pauahi Tower  
1003 Bishop Street  
Honolulu, Hawaii 96813  
Telephone: (808) 536-0802  
Facsimile: (808) 536-5117  
e-mail: [michele@richardsandluke.com](mailto:michele@richardsandluke.com)

Attorney for Defendants  
SULLIVAN PROPERTIES, INC.  
and ROBERT B. SULLIVAN

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF HAWAII

SCOTTSDALE INSURANCE	)	CIVIL NO. CV04-00550 HG BMK
COMPANY,	)	(Declaratory Relief)
	)	
Plaintiff,	)	<b>DEFENDANTS SULLIVAN</b>
vs.	)	<b>PROPERTIES, INC. and</b>
	)	<b>ROBERT B. SULLIVAN’S</b>
SULLIVAN PROPERTIES, INC.;	)	<b>MEMORANDUM IN</b>
ROBERT B. SULLIVAN; MAUI	)	<b>OPPOSITION TO PLAINTIFF</b>
LAND & PINEAPPLE COMPANY,	)	<b>SCOTTSDALE INSURANCE</b>
INC.; AND KAPALUA LAND	)	<b>COMPANY’S REQUEST FOR</b>
COMPANY, LTD.	)	<b>TAXATION OF COSTS, FILED</b>
	)	<b>SEPTEMBER 6, 2007;</b>
Defendants.	)	<b>CERTIFICATE OF SERVICE</b>
	)	
	)	
	)	
	)	
	)	

**DEFENDANTS SULLIVAN PROPERTIES, INC. and ROBERT B.  
SULLIVAN'S MEMORANDUM IN OPPOSITION TO PLAINTIFF  
SCOTTSDALE INSURANCE COMPANY'S REQUEST FOR  
TAXATION OF COSTS, FILED SEPTEMBER 6, 2007**

Defendants SULLIVAN PROPERTIES, INC. and ROBERT B. SULLIVAN (collectively "Defendants SULLIVAN"), by and through their attorneys RICHARDS & LUKE, and pursuant to the provisions of Rule 54(d)(1), Federal Rules of Civil Procedure, hereby submit their opposition to Plaintiff SCOTTSDALE INSURANCE COMPANY's Request for Taxation of Costs/Bill of Costs, filed on September 6, 2007.

Prior to the filing of Plaintiff's Request for Taxation of Costs and Bill of Costs, seeking an award of \$3,056.47, Defendants SULLIVAN filed a Notice of Appeal in this action on September 6, 2007. Plaintiff's counsel was aware of this notice of appeal, prior to filing and service of Plaintiff's request for taxation of costs. Under these circumstances, this Court may lack jurisdiction to adjudicate Plaintiff's request for taxation of costs.

Assuming jurisdiction has been retained for purposes of this taxation, Defendants SULLIVAN oppose Plaintiff's request for costs of duplication, in the amount of \$2,585.47, where such expenses are not properly and sufficiently described and documented, such that the reasonableness and necessity of these

expenses has not been established by Plaintiff. Defendants SULLIVAN have no further objections.

DATED: Honolulu, Hawaii, September 17, 2007.

/s/ Michele-Lynn E. Luke  
MICHELE-LYNN E. LUKE  
Attorneys for Defendants  
SULLIVAN PROPERTIES, INC.  
and ROBERT B. SULLIVAN

**CERTIFICATE OF SERVICE**

I hereby certify that, on September 17, 2007, and by the methods of service noted below, a true and correct copy of the foregoing was served on the following at their last known addresses:

**SERVED ELECTRONICALLY THROUGH CM/ECF:**

SIDNEY K. AYABE, ESQ.

[sidney.ayabe@hawadvocate.com](mailto:sidney.ayabe@hawadvocate.com)

JEFFREY H.K. SIA, ESQ.

[jeffrey.sia@hawadvocate.com](mailto:jeffrey.sia@hawadvocate.com)

1001 Bishop Street  
2500 Pauahi Tower  
Honolulu, Hawaii 96813  
Attorneys for Plaintiff

COLIN O. MIWA, ESQ.

[cmiwa@cades.com](mailto:cmiwa@cades.com)

Cades Schutte  
1000 Bishop Street, Suite 1200  
Honolulu, Hawaii 96813  
Attorneys for Defendants  
MAUI LAND & PINEAPPLE  
COMPANY, INC. and KAPALUA LAND COMPANY, LTD.

DATED: Honolulu, Hawaii, September 17, 2007.

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/s/ Michele-Lynn E. Luke  
MICHELE-LYNN E. LUKE  
Attorney for Defendants  
SULLIVAN PROPERTIES, INC.  
and ROBERT B. SULLIVAN